

MACLEAN'S

CANADA'S NATIONAL MAGAZINE

MARCH 15, 1945 • TEN CENTS



IN THIS ISSUE: **RENT RACKETS - HOW THEY WORK; HOW TO STOP THEM**

Editorials

Fit for a King!



Looking as beautiful as the Parker Vacuum Pens are richly thought in precious metals combined with luxurious *Parkmaster* rings of Pearl and Jet or glowing transparent colors. And there's royal quality in a Parker's superb performance, too!

The Parker 14 K gold nib, tipped with smooth, *Waterbrook*, wears with astonishing

ease and endurance. Parker's "One Hand" ballpoint roller is so quiet—indeed, you're nearly sure to miss it—that the full *Thirteenth Band* penner puts in as the ideal gift as a glove.

See these beautiful Parker Vacuums. Personal Pen Case is an easy gift for anyone... you'll agree they are. Fit for a King!

PARKER PEN CO. LTD., TORONTO

Parker
VACUUM
PENS AND PENCILS

We're Behind In Our Tax Studies

THIS has nothing to do with Canada's wartime taxation. The weight is necessary to victory, and that's that.

Future taxation is a different matter. It involves jobs.

The economy facing the State will be that of stimulating trade and business at the same jobs they take the place of war jobs, of having individuals with something to spend on some means that will stimulate the employment of others.

That economy cannot be met by taxation which stifles industrial expansion and individual spending.

The report of the James Commission Committee made strong recommendations on ensuring revenue of our taxation system. A year ago the Speech from the Throne stated proposed that after the war there would be "suitable tax modifications." A committee is studying taxation in relation to industries and persons, and small family businesses. A Royal Commission is investigating the position of corporations in connection with corporate taxes, may make general business tax recommendations.

But, as yet, no visible progress has been made in the setting of a coordinated tax policy that will enable the country's business to breathe more freely and expand.

In the United States, tax experts of Congress and the Treasury are giving attention study to the same problem.

Britain's course was delayed 35 years ago the British for about of us.

At the end of World War I, facing crushing debt and lost export trade, Britain decided on new policies. She must continue to live under a balanced budget. She tax policy must encourage business to take rising, develop a larger domestic market. Direct taxation of business corporations income, as such, was abolished. Staff income, salary, bonus, etc., was the elements of income. Production and employment on home industries expanded. Unemployment there was but largely in the coal and textile fields—export industries.

These facts are referred to by the United States House in its article dealing with Uncle Sam's planning of postwar tax policies.

Says the House: "The effect of tax policy on business cannot be measured precisely, but the contrast between British and U.S. experience is marked. Between 1918 and 1920 U.S. industry rose as output by only 17%, whereas British industry scored a 34% increase."

It decides that Congress could be said on the whole British program (which it calls "an example to America"), for Congress always has been against high individual income taxes in peacetime, and for low individual income taxes in Britain were 36 times those paid by the

U.S. citizens. But House's approval of present plans indicates that U.S. business will be not of some tax business after the war.

The Canadian Government has got to turn into the taxation problem, admittedly a complex one. We'll like to see it made right with it. Business needs to give the postwar expansion. Business to such planning to some extent knowledge as to the future basis of taxation.

Inquirer's Demands Attention

APART from the point discussed above, concern of the house of taxation and a complete overhaul of our tax machinery is surely needed.

Months ago the Winnipeg Free Press described Canada's tax system as one combining "unsuitable measures which do not rest in the British or United States systems" and by the Ottawa Journal as "anxious" "unjust" and in some respects, just plain "vicious."

Among the questions is double taxation. Not only is the income of a company taxed (which reduces the income of the shareholder) but the shareholder is again taxed on what he receives. That can't do in Britain. Corporate income is taxed. When the shareholder is distributed as dividend, the shareholder does not pay again.

Canadian may business and similar rates taken out of income tax as a whole. In the U.S. a citizen may deduct such taxes on his income tax return. He doesn't pay twice.

A Canadian investor in an annuity and is taxed. The long his capital, lived by spending it year by year, he would not pay a tax. That is being studied by the Tax Commission.

There is double taxation of inheritance taxes. Some are already taxed when they are paid in which a beneficiary would have to be the one what he had before to get the bequest in order to pay the taxes.

In the matter of income tax measurements in Britain and the United States there are apparent individual money amounts to be compared. In Canada, what the tax department says goes unless a citizen wants to live the rest of an expensive appeal to the Supreme Court.

The Canadian cannot make a claim against the Government for overpayment of tax. The Government can repay any claim against the taxpayer. At any time it can say a mistake was made over 12 years ago, except the citizen to pay the difference, plus interest. That can't happen either in Britain or the U.S.

In Britain and the U.S. the citizen has rights that are carefully safeguarded. In Canada it would appear that departmental officials receive rights not bestowed by Parliament.

Who sometimes have directed the attention of the people's elected representatives from many such matters. The time is coming when Parliament will have to correct itself.

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John Ottawa Council Club
in a typical session
After photo by Major Lewis

OTTAWA'S MAYOR LEWIS

By GORDON SINCLAIR



—Photo by John Lewis

OTAWA'S mayor says he's not a politician, but a businessman who happens to be mayor of Ottawa.

For Canadian cities have had the same mayor for 10 years—John Lewis.

The man who has been mayor of Ottawa for 10 years is a businessman who happens to be mayor of Ottawa.

Mayor Lewis, a fourth generation Canadian, made his money in the real estate business.

He has never been a politician, but a businessman who happens to be mayor of Ottawa.

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a to Lewis and Lewis himself. But a review of Lewis' last four years shows he has been a good mayor.

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The mayor's death made a big impression on the city. It was a shock to the city.

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"To most women for coats are an emotion"—to trappers, fur farmers and dealers they're Big Business

By
BRUCE
McLEOD

IF YOU've ever wondered what happens to the skins of the animals that are killed for their fur, you'll find out in this story. It's a story about the fur trade, the people who make it, and the animals that are killed for their fur.

The fur trade is a big business. It's a business that has been around for a long time. It's a business that has made a lot of money for a lot of people.

And this year alone the fur trade has made a lot of money. It's a business that has made a lot of money for a lot of people.

It's a business that has made a lot of money for a lot of people. It's a business that has made a lot of money for a lot of people.

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most of Ontario. The spring when Big Lewis came up to the bush had been a bad one for the fur trade.

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Meet Big Lewis

Big Lewis is a man who has been in the fur trade for a long time. He is a man who has made a lot of money for a lot of people.

He has never been a politician, but a businessman who happens to be mayor of Ottawa.

He has never been a politician, but a businessman who happens to be mayor of Ottawa.

He has never been a politician, but a businessman who happens to be mayor of Ottawa.

He has no city hall, does business in a luncheon.
He has been mayor for ten years and is still going strong!
... Meet Stanley Lewis



Big Lewis is a sturdy old fellow

Continued on page 17



Sally, that sparkles! Yet you hardly scrubbed at all!

OR: Of course not! It takes to make things clean when your cleaner doesn't scrub.

Sally's learned the correct scrub, through discovery. She knows that Bon Ami—white gritty granules—doesn't leave disturbing streaks that rub particles and make it harder to clean. And Bon Ami not only works off dirt without rubbing—no particles, and leaves a silky smooth shining surface that does away with dirt faster—also approximates White as only Bon Ami your own and only cleaned.

B. & B. Bon Ami Products Co. Inc. New York, N.Y. Sole U.S. Distributors, Inc. New York, N.Y. Sole U.S. Distributors, Inc. New York, N.Y.

Bon Ami

THE SPEEDY CHAMBER that "hasn't scratched yet!"



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Official Canadian Army Officers Photo

Smiling as they fight through a flooded land of bone-chilling wet and cold...

These Canadians were driving the Nazis out of Holland when this picture was taken. How glad the home folks will be when they see it! How happy that they see the snapshots that brought this smile to their face a long drive from the greatest struggle of the war!

With film as scarce LET SNAPSHOTS FOR HIM COME FIRST

Snapshots may be even more important to us than they're being and family and friends in our lives. Let's make sure we send snapshots regularly.

Kodak film is still hard to get here, so make sure you're getting the best quality film you can. And when you get a roll, use it to make pictures for him.

In Canada KODAK is the preferred trade mark and sole purveyor of Canadian Kodak Co., Toronto, Ontario, Canada.



CANADIAN RED CROSS urgently needs \$10,000,000 to care for our boys in hospitals, hospitals and prison camps. **GOVE GENEROUSLY NOW**

Kodak



● When you put a home together around each life stage, it's important to include furniture that grows with you. You give it a makeover. You give it 10 accessories that grow. You change the bedding, you change the cushions of the piece, you give it the addition of the piece later on. You give it a clean, fresh look. You give it a new look and a new look and a new look.

What's wrong with kissing in public?



Etiquet
WOODRUM CUM
that stops underarm
perspiration 1 to 3 days...

Etiquet uses potent fragrance to keep odoriferous perspiration about underarm dissipated. It keeps odoriferous perspiration secreted, so you can keep your skin feeling as moist and soft as silk. No skin irritation.

LOOK FOR THE SLUG PLANT 348-47
100% COTTON UNDERWEAR

[illegible][illegible]

A black and white illustration of a young girl with curly hair, wearing a polka-dot dress, standing in a library. She is holding a book. Two cats are sitting on the floor next to her. Bookshelves filled with books are in the background.

[illegible]

—STORY BY MARK BLY

[illegible]

and, both products, have already been sold in the United States and neighboring countries. The Ministry of Commerce has a contingency plan in the event that the U.S. market fails. "We have bought the vehicle for the world, not the United States," says a senior official of the company. "We are not dependent on the U.S. market. Canada is going to be the first market on the continent, followed by Mexico, the United States, and then the rest of the world."

When a Republican administration takes office, we will still have the same Democratic hold on Congress. Hence we will have the same laws for the first year of any new administration. Let them bring us corporations and unions. There is no need for the threat of Edwards to do so. Edwards is saying, "O God, if only I could see the future of the country as it will be under a Republican administration, I would tell you. And I tell you, it will be the King of Kings." Edwards is the King of Kings.

[illegible][illegible][illegible]

Ten little fingers
luxuriate in a glove
soft as a whisper...
smooth as a promise...
elegantly designed
by Acme



ACME
Everything that's good in a glove
LOOK FOR THE ACME TAG ON EVERY PAIR

So glad to see you... Have a Coke



...or today's friendships help make the future

Out on the west coast where springtime is just around the corner... and over to the cooler Atlantic seaboard... sentimental is the word for them all. Miss Canada, the lad in uniform, Mom and Dad, you and the folks next door just naturally want to make friends. When you meet up with someone whom you are glad to see, try the greeting *Have a Coke*. When you

invite people to share the pause that refreshes with ice-cold Coca-Cola, they know that you extend a friendly hand with an open heart. Next time you meet, they will want to be the first to say *Have a Coke*.

* * *

Our fighting men meet up with Coca-Cola many places overseas, where it's bottled on the spot. Coca-Cola has been a globe-trotter "since way back when".



"Coke" = Coca-Cola
It's natural for popular names to acquire friendly abbreviations. That's why you hear Coca-Cola called "Coke".